

**EXHIBIT A**

Professional services rendered: May 2008: Consolidated Returns – IRS Appeals

Professional services rendered through: May 31, 2008

|          |                |  |      |
|----------|----------------|--|------|
| 05/01/08 | S.B. Teplinsky | Draft summary presentation outline for Appeals.  | 1.50 |
| 05/07/08 | S.B. Teplinsky | Draft outline presentation for Appeals Conference.   | 1.50 |
| 05/08/08 | M.J. Silverman | Prepare for call by reviewing materials from Ms. Finke.  | 1.40 |
| 05/08/08 | M.J. Silverman | Conference call with Ms. Finke on notice 2003-65.  | 1.10 |
| 05/08/08 | S.B. Teplinsky | Review bankruptcy tax issues.  | 0.90 |
| 05/08/08 | S.B. Teplinsky | Draft outline presentation for Appeals Conference.   | 1.50 |
| 05/08/08 | S.B. Teplinsky | Teleconference with Messrs. Silverman, Lerner, Williams and Ms. Finke re bankruptcy tax issues.                              | 1.10 |
| 05/14/08 | M.D. Lerner    | Emails re Appeals and Trial Notice.  | 0.20 |
| 05/14/08 | M.J. Silverman | Review emails to/from Ms. Finke and analyze.   | 1.00 |
| 05/20/08 | M.J. Silverman | Review materials for appeals.  | 1.50 |
| 05/20/08 | S.B. Teplinsky | Draft outline re appeals presentation.   | 2.00 |
| 05/21/08 | M.D. Lerner    | Call with IRS counsel re appeals.  | 0.10 |
| 05/23/08 | M.D. Lerner    | Call to appeals re consolidated return issue.  | 0.50 |
| 05/23/08 | M.J. Silverman | Call IRS appeals re consolidated return issue.   | 0.50 |
| 05/23/08 | M.J. Silverman | Review section 382 issues raised by client.  | 1.00 |
| 05/27/08 | A.E. Moran     | Work on billings.  | 0.50 |
| 05/27/08 | G.N. Kidder    | Phone call with Matt Lerner, Mark Silverman, and Steve Teplinsky to discuss status and preparation of materials for appeals. | 0.90 |
| 05/27/08 | G.N. Kidder    | Review SRLY materials and outline prepared by Steve Teplinsky.   | 0.90 |
| 05/27/08 | M.D. Lerner    | Call with Appeals officer.   | 0.30 |
| 05/27/08 | M.D. Lerner    | Conference with Steptoe lawyers re Appeals Conference.   | 0.90 |
| 05/27/08 | M.J. Silverman | Call with Appeals officer.   | 0.30 |
| 05/27/08 | M.J. Silverman | Review outline for IRS Appeals.  | 1.30 |
| 05/27/08 | M.J. Silverman | Review appeals issues with Messrs. Teplinsky and Lerner.   | 0.90 |
| 05/27/08 | S.B. Teplinsky | Conference with Messrs. Silverman and Lerner re appeals presentation.  | 0.90 |
| 05/27/08 | S.B. Teplinsky | Draft outline re presentation.   | 6.10 |

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| 05/28/08 | G.N. Kidder    | Review outline drafted by Steve Teplinsky re: proposed appeals presentation, as well as SRLY protest and other materials. | 1.80 |
| 05/28/08 | M.J. Silverman | Review Appeals outline.   | 1.00 |
| 05/29/08 | M.D. Lerner    | Begin preparing for Appeals by review of arguments.   | 1.00 |
| 05/29/08 | M.J. Silverman | Talk with Mr. Steinsaltz re agenda.   | 1.00 |
| 05/29/08 | M.J. Silverman | Talk with client re upcoming meetings.  | 1.50 |
| 05/29/08 | S.B. Teplinsky | Review files re prior submissions to and responses from IRS.  | 1.50 |
| 05/30/08 | A.E. Moran     | Work on bankruptcy court filings.   | 0.50 |
| 05/30/08 | M.D. Lerner    | Read and edit Appeals outline.  | 0.50 |
| 05/30/08 | M.J. Silverman | Consider lawyers' comments on SRLY issues and outline.  | 1.00 |

| Name           | Hours | Rate   | Value     |
|----------------|-------|--------|-----------|
| M.J. Silverman | 13.50 | 895.00 | 12,082.50 |
| S.B. Teplinsky | 17.00 | 700.00 | 11,900.00 |
| M.D. Lerner    | 3.50  | 700.00 | 2,450.00  |
| A.E. Moran     | 1.00  | 570.00 | 570.00    |
| G.N. Kidder    | 3.60  | 470.00 | 1,692.00  |
| Total          | 38.60 |        | 28,694.50 |

Total Fees                      \$28,694.50

Professional services rendered through: May 31, 2008: Tax Reorganization Issues (Review of all tax issues that might be relevant as company emerges from bankruptcy)

|          |                |  |      |
|----------|----------------|--|------|
| 05/01/08 | A.E. Moran     | Work on 2008 billing.  | 0.40 |
| 05/06/08 | M.J. Silverman | Review memo on warrants and pledges with Mr. Williams.   | 1.00 |
| 05/06/08 | S.T. Williams  | Revise memo regarding the treatment of warrants and stock pledges under section 382 of the Internal Revenue Code and consolidated return regulations.                      | 3.50 |
| 05/06/08 | S.T. Williams  | Review memo with Mark Silverman.   | 1.00 |
| 05/07/08 | A.E. Moran     | Telephone calls re billing issues.   | 0.80 |
| 05/07/08 | M.J. Silverman | Review 382 analysis and materials from Ms. Finke.  | 1.00 |
| 05/07/08 | S.T. Williams  | Revise memo regarding the treatment of warrants and stock pledges under section 382 of the Internal Revenue Code based on client's spreadsheets showing ownership changes. | 9.30 |

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| 05/08/08 | M.D. Lerner    | Review questions from Ms. Finke on options and warrants.  | 0.10 |
| 05/08/08 | M.D. Lerner    | Call with Ms. Finke on options/warrants issues and stock acquisition.   | 1.10 |
| 05/08/08 | S.T. Williams  | Research regarding clients questions concerning the stock acquisitions and the effect of acquisitions on post-bankruptcy tax position.  | 6.20 |
| 05/08/08 | S.T. Williams  | Call with C. Finke, S. Teplinsky, M. Lerner, M. Silverman concerning Citadel.   | 1.10 |
| 05/09/08 | A.E. Moran     | Work on bills for January through March 2008.   | 0.40 |
| 05/09/08 | S.T. Williams  | Revise memo regarding the treatment of warrants and stock pledges under section 382 of the Internal Revenue Code and IRS Notice 2003-65.  | 4.30 |
| 05/13/08 | S.T. Williams  | Research regarding the section 382 segregation regulation to respond to Carol Finke's question about treatment of the warrants.   | 3.00 |
| 05/14/08 | S.T. Williams  | Research regarding the section 382 segregation regulation to respond to Carol Finke's question about treatment of the warrants and draft email to Mr. Silverman explaining my research.   | 3.00 |
| 05/15/08 | M.J. Silverman | Review issues raised by client and call with Ms. Finke.   | 1.50 |
| 05/15/08 | S.T. Williams  | Meeting with Mark Silverman to discuss segregations regulations and treatment of warrants; call with Carol Finke to discuss warrants.   | 0.50 |
| 05/16/08 | S.T. Williams  | Review warrant and stock pledge documents.  | 1.00 |
| 05/19/08 | A.E. Moran     | Review question on sale of annuities.   | 3.20 |
| 05/21/08 | L.M. Zarlenga  | Review materials re emergence restructuring.  | 1.50 |
| 05/21/08 | M.D. Lerner    | Call with Ms. Finke re 10 year issue.   | 0.20 |
| 05/21/08 | M.J. Silverman | Continue to review 382 memo.  | 1.00 |
| 05/22/08 | L.M. Zarlenga  | Review materials re emergence restructuring.  | 0.75 |
| 05/22/08 | M.D. Lerner    | Consider approach to staffing bankruptcy tax issues.  | 0.10 |
| 05/23/08 | A.E. Moran     | Review issues to consider connection with follow up on projects and administration of case.   | 1.50 |
| 05/24/08 | L.M. Zarlenga  | Review materials re emergence restructuring to draft outline of identified potential issues including inter-group restructuring, reorganizations, transfer pricing, foreign tax issues, state tax, use of net operating losses, and allocation of tax attributes among Grace entities for 5/27/08 call. | 3.75 |
| 05/25/08 | L.M. Zarlenga  | Consolidate materials re emergence restructuring to draft and circulate outline for 2/7/08 call.  | 2.75 |
| 05/27/08 | L.M. Zarlenga  | Review comments to draft agenda and revise same to include foreign as well as domestic issues.  | 3.50 |

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| 05/29/08 | M.C. Durst  | Conversation with R. McAlonan regarding appraisals.           | 0.70 |
| 05/29/08 | M.D. Lerner | Review economist choice and privilege with Mr. West.          | 0.20 |
| 05/29/08 | P.R. West   | Telephone call with Deloitte & Touche regarding IP valuation. | 0.30 |
| 05/29/08 | P.R. West   | Meeting with Mr. Lerner regarding privilege.                  | 0.20 |
| 05/29/08 | P.R. West   | Telephone call with Ms. Napoli-Filon regarding privilege.     | 0.20 |
| 05/30/08 | M.D. Lerner | Call with Mr. Finke re retaining experts.                     | 0.20 |

| Name           | Hours | Rate   | Value     |
|----------------|-------|--------|-----------|
| M.J. Silverman | 4.50  | 895.00 | 4,027.50  |
| P.R. West      | 0.70  | 875.00 | 612.50    |
| M.C. Durst     | 0.70  | 865.00 | 605.50    |
| M.D. Lerner    | 1.90  | 700.00 | 1,330.00  |
| L.M. Zarlenga  | 12.25 | 580.00 | 7,105.00  |
| A.E. Moran     | 6.30  | 570.00 | 3,591.00  |
| S.T. Williams  | 32.90 | 315.00 | 10,363.50 |
| Total          | 59.25 |        | 27,635.00 |

|            |             |
|------------|-------------|
| Total Fees | \$27,635.00 |
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## Disbursements : Audit and Reorganization Issues:

|                           |        |
|---------------------------|--------|
| Duplications (3080 * :10) | 308.00 |
| Overnight Messenger       | 47.06  |
| Duplicating               | 20.05  |
| Long Distance Telephone   | 12.31  |

|                     |                 |
|---------------------|-----------------|
| Total Disbursements | <u>\$387.42</u> |
|---------------------|-----------------|